

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 17859
[REDACTED],	)	
Petitioner.	)	DECISION
	)	
_____	)	

On September 5, 2003, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (petitioner), proposing income tax, penalty, and interest for the years 1998 and 2001 in the amount of \$3,391.

A protest and petition for redetermination was received from the petitioner on January 22, 2004. An informal hearing was not requested by the petitioner. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the Notice of Deficiency Determination.

The petitioner failed to file his Idaho income tax returns for the years 1998, 2000, and 2001. On May 28, 2003, TDB sent a letter and questionnaire to the petitioner to help the Commission properly determine his filing requirement. The Commission received the petitioner's completed questionnaire on June 17, 2003. After the petitioner failed to provide the returns in question, [Redacted] The Commission issued a NOD to the petitioner for the years 1998 and 2001 [Redacted].

The petitioner filed his 1998 Idaho individual income tax return with the Commission on November 13, 2003. The 1998 return is subject to the Commission's normal review process and will not be addressed further in this decision.

In the petitioner's protest letter received January 22, 2004, he stated:

The reason for the delay on my tax returns is that I had to re-create all of my documentation due to a bad and dishonest bookkeeper.

My 2000 taxes are with my accountant presently, and the other years are in the works. . . .

On January 27, 2004, the TDB's Tax Enforcement Specialist (specialist) sent the petitioner a letter acknowledging his protest and advising him that his file would be retained by the TDB awaiting his 2000 and 2001 Idaho individual income tax returns. The specialist asked that the information be provided by February 24, 2004.

The specialist sent the petitioner another letter on March 30, 2004, in which she stated that TDB had not received the petitioner's 2000 and 2001 Idaho tax returns. The specialist gave a deadline of April 14, 2004.

The petitioner did file his 2000 Idaho individual income tax return on April 15, 2004.

The petitioner's 2001 return was not received, so the petitioner's file was sent to the Legal/Tax Policy Division for further consideration.

On August 17, 2004, the Tax Policy Specialist (policy specialist) sent the petitioner a letter to inform him of his alternatives for redetermining a protested NOD. A follow-up letter was sent to the petitioner on September 30, 2004. The policy specialist spoke with the petitioner several times on the telephone. The petitioner promised to send in his 2001 return several times but has failed to provide the return.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support of his argument, the petitioner has failed to meet his burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

[Redacted] The petitioner has not provided the Commission with a contrary result to the determination of his income [Redacted] Therefore, the Commission must uphold the NOD as modified.

WHEREFORE, the Notice of Deficiency Determination dated September 5, 2003, as MODIFIED, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pay the following tax, penalty and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2001	\$2,287	\$572	\$446	\$3,305

Interest is computed through July 24, 2005.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's right to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2005.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

### **CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_ day of \_\_\_\_\_, 2005, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.

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